

#### ABSTRACT OF THE DISCLOSURE

The present invention is designed to be capable of increasing the accuracy of detecting inter-track boundaries of music of a plurality of tracks based on analog audio signals. The present invention is capable of increasing the accuracy of detecting the inter-track boundaries of music of a plurality of tracks based on analog audio signals in the manner that noise eliminated audio data D11 is generated by performing a noise eliminating process to audio data generated by digitally converting analog audio signals of music whose inter-track boundaries of a plurality of tracks are produced of silent portions, and based on portions of the generated noise eliminated audio data D11 whose signal levels are lower than a predetermined level threshold value, presumed inter-track boundaries presumed to be the inter-track boundaries for a plurality of tracks are detected, and again based on the inter-track boundaries specifying information inter-track boundaries are specified out of the detected presumed inter-track boundaries, whereby it is made possible to properly detect the inter-track boundaries of silent portions of music of a plurality of tracks based on the analog audio signals keeping the influence of noise to a minimum.